



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 10

1200 Sixth Avenue, Suite 900
Seattle, WA 98101-3140

OFFICE OF
ENVIRONMENTAL
CLEANUP

AUG 22 2012

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Constance Brown, Registered Agent
BBM Property LLC
Tanglewood Island
Fox Island, Washington 98333

Re: Request for Information Pursuant to Section 104 of CERCLA
All American Metal Finishing Site, Kent, Washington
Unilateral Administrative Order, Docket No. CERCLA 10-2010-0073

Dear Ms. Brown:

As you know, the United States Environmental Protection Agency ("EPA") issued an Unilateral Administrative Order, Docket No. 10-2010-0073 ("Order"), to you pertaining to the All American Metal Finishing Site located at 926 5th Avenue South, Kent, Washington ("Site"). That Order requires, in part, that you reimburse EPA for oversight costs. On April 14, 2011, EPA sent you a billing statement in the amount of \$69,898.59 for these oversight costs. We have received your letter of July 2011, stating that you lack the ability to pay these costs. The purpose of this letter is to gather information about your ability to pay and your insurance coverage to enable EPA to determine your ability to pay for EPA's oversight cleanup costs related to the Site.

Under Section 104(e) of the Comprehensive Environmental Response, Compensation, and Liability Act ("CERCLA"), 42 U.S.C. §9604(e), as amended, (commonly known as the Superfund Law), EPA has broad information gathering authority which includes asking for the above type of information.

We encourage you to give this matter your immediate attention and request that you provide a complete and truthful response to the attached questions within thirty (30) calendar days of your receipt of this letter.

Although we prefer that you voluntarily comply with this information request, please note that your compliance is required by law. If necessary, EPA is authorized to compel compliance or to seek penalties for non-compliance, so we encourage you to submit your completed response by the specified due date. Also, please note that purposely providing false or incomplete information may subject you to civil or criminal penalties. This information request is not subject to the approval requirements of the Paperwork Reduction Act of 1980.

You may not withhold from your response information that you consider to be confidential. The EPA has established procedures to protect information you submit that is confidential in nature. Please see the procedures in the attached instructions for how to request a confidential designation for any portion of your response. Return your completed response to:

USEPA SF



1449469

Grechen Schmidt
U.S. Environmental Protection Agency, Region 10
Office of Regional Counsel
1200 Sixth Avenue, Suite 900
ORC-158
Seattle, Washington 98101

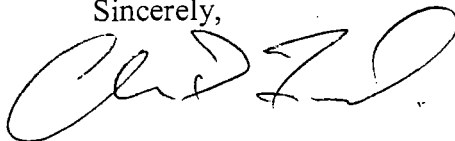
Opportunity to Settle the Matter

If you want to discuss settling payment of EPA's oversight costs, please contact Assistant Regional Counsel Jennifer MacDonald at (206) 553-8311, or by email at MacDonald.Jennifer@epa.gov within 30 calendar days of receipt of this letter. The EPA is willing to work with you and looks forward to hearing from you. This does not absolve you of providing financial and insurance information requested above.

Questions

If you have any questions regarding this information request or legal questions, please contact, or, if represented, have your lawyer contact Jennifer MacDonald, Assistant Regional Counsel as directed above. Questions related to the history of the Site or nature of the environmental conditions at the Site can be directed to Diane Dettling, On-Scene Coordinator, at (206) 553-8513, or by email at Dettling.Diane@epa.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris D. Field", written in a cursive style.

Chris D. Field, Program Manager
Emergency Management Program

Enclosures (6)

cc: Jennifer MacDonald, Office of Regional Counsel
Diane Dettling, Office of Environmental Cleanup

ENCLOSURE A: INSTRUCTIONS AND DEFINITIONS

1. Answer Each Question Completely. You must provide a separate answer to each question and subpart set forth in this Information Request. Incomplete, evasive, or ambiguous answers shall constitute failure to respond to this Information Request and may subject you to the penalties set out in the cover sheet.
2. Number Each Answer. Number each answer with the number of the question to which it corresponds.
3. Provide the Best Information Available. You must provide responses to the best of your ability, even if the information sought was never put down in writing or if the written documents are no longer available. You should seek out responsive information from current and former employees/agents. Submission of cursory responses when other responsive information is available to the Respondent will be considered noncompliance with this Information Request.
4. Identify Information Sources. For each question, identify all persons and documents you relied on for your answer.
5. Confidential Information. You must provide the information requested even though you may contend that it includes confidential information or trade secrets. You may assert a confidentiality claim covering part or all of the information requested, pursuant to 42 U.S.C. §§ 9604(e) (7) (E) and (F), and 40 C.F.R. § 2.203(b). All information claimed to be confidential should be contained on separate sheets(s) and should be clearly identified as "trade secret" or "proprietary" or "company confidential". Your confidentiality claim should be supported by the submission of information consistent with 40 C.F.R. Part 2. Information covered by a confidentiality claim will be disclosed by EPA only to the extent, and only by means of the procedures, provided in 40 C.F.R. §§ 2.201-2.311. If no such claim accompanies the information received by EPA, it may be made available to the public by EPA without further notice to you.
6. Disclosure to EPA Contractor. Information that you submit in response to this Information Request may be disclosed by EPA to authorized representatives of the United States, pursuant to 40 C.F.R. § 2.310(h), even if you assert that all or part of it is confidential business information. EPA may provide this information to its contractors for the purpose of organizing and/or analyzing the information contained in the Information Request. If you are submitting information that you assert is entitled to treatment as confidential business information, you may comment on this intended disclosure within 14 days of receiving this Information Request.
7. Personal Privacy Information. Personnel and medical files, and similar files the disclosure of which to the general public may constitute an invasion of privacy, should be segregated from your responses, included on separate sheet(s) and marked as "Personal Privacy Information". You should note, however, that unless prohibited by law, EPA may disclose this information to the general public without further notice to you.
8. Objections. While you may object to certain questions in this Information Request, you must provide responsive information notwithstanding those objections. To object without providing responsive information may subject you to the penalties set out in the cover letter.

9. Privilege. If you claim that any document responsive to this information Request is a communication for which you assert that a privilege exists for the entire document, identify (see Definitions) the document and provide the basis for asserting the privilege. For any document for which you assert that a privilege exists for a portion of it, provide the portion of the document for which you are not asserting a privilege, identify the portion of the document for which you are asserting the privilege, and provide the basis for such an assertion. **Please note that regardless of the assertion of privilege, any facts contained in the document that are responsive to the Information Request must be disclosed in your response.**
10. Declaration. You must complete the enclosed declaration, certifying the accuracy of all statements in your response.

DEFINITIONS

All terms not defined here shall have their ordinary meaning, unless such terms are defined in Section 101 of CERCLA, 42 U.S.C. § 9601, or Volume 40 of the Code of Federal Regulations, in which case such statutory or regulatory definitions shall apply. The following definitions apply to the following words as they appear in this Information Request:

1. The terms "you" or "Respondent" means the addressee of this Request, together with the addressee's agents, employees, and contractors.
2. The term "document" and "documents" means any method of recording, storing, or transmitting information. "Document" includes, but is not limited to:
 - a. writings of any kind, including, but not limited to, any of the following:
 1. letters, memoranda, emails, fax transmittals
 2. meeting minutes, telephone records, notebooks
 3. agreements and contracts
 4. reports to shareholders, management, or government agencies
 5. transportation manifests
 6. copies of any document
 - b. any film, photograph, or sound recording on any type of device
 - c. any blueprints or drawings
 - d. attachments to, or enclosures with, any document
3. The term "identify" means, with respect to a natural person, to set forth: (a) the person's full name; (b) present or last known business and home addresses and telephone numbers; and

(c) present or last known employer (include full name and address) with job title, position, or business.

5. The term "identify" means, with respect to a document, to provide: (a) its customary business description (e.g., letter, statement, invoice, claim, policy; (b) its date; (c) its number if any (e.g., invoice number, purchase order number, recording number, policy number); (d) the identity of the author, addressee, and/or recipient; and (e) a summary of the substance or the subject matter. **Alternatively, Respondent may provide a complete copy of the document.**
6. The terms "material" or "materials" means any and all raw materials, used oil, commercial products, wastes, chemicals, substances, or matter of any kind.
7. The "period being investigated" and "the relevant time period" mean August 17, 2006, to present.
8. The term "property" means any interest in real or personal property whatsoever, including fee interests, leased, licenses, rental and mineral rights.
9. The "Site" means any or all property or area described as 926 5th Avenue South, Kent, Washington, King County Parcel Number 000660-0116.
10. The term "waste" or "wastes" means and includes, but is not limited to, trash, garbage, refuse, by-products, solid waste, hazardous waste, hazardous substances, and pollutants or contaminants, whether solid, liquid, or sludge.
11. The term "business activities" means all actions, endeavors, ventures, or financing arrangements related in any manner whatsoever to the use and development of the site, including surveying, sampling, grading, documentation, photography, demolition, construction, and waste disposal, and sales.

ENCLOSURE B: QUESTIONS

1. Respondent Information

- a. Provide the full legal name and mailing address of the Respondent.
- b. For each person answering these questions on behalf of Respondent, provide:
 1. full name
 2. title
 3. business address
 4. business telephone number and fax machine number
- c. If Respondent wishes to designate an individual for all future correspondence concerning this Site, please indicate here by providing that individual's name, address, telephone number, and fax number.
- d. State the dates during which Respondent held any property interests at the Site.
- e. State the dates during which Respondent conducted any business activity at the Site.
- f. Describe the nature of Respondent's business activities at the Site.
- g. If Respondent, its parent corporation, subsidiaries or other related or associated companies have filed for bankruptcy, provide:
 1. name and location of U.S. Bankruptcy Court in which the Petition was filed
 2. docket numbers of such petition
 3. date the bankruptcy petition was filed
 4. whether the petition is under Chapter 7 (litigation), Chapter 11 (reorganization), or other provision
 5. a brief description of the current status of the petition

2. Site Activities and Interests

- a. Provide a brief summary of the activities conducted at the Site while under Respondent's ownership or operation since 2006. Include in this summary a description of activities conducted at the Site by any person acting on behalf of the Respondent. This description should include activities conducted on or at the property as well as activities that involve the sale of products or waste materials that were stored at the property.
- b. Provide copy of lease agreement, and any amendments to the lease, between BBM Property LLC and Dave Amblin, All American Metal Finishing.

3. Insurance Coverage

- a. Provide copies of all property, casualty and/or liability insurance policies, and any other insurance contracts referencing the Site or facility and/or Respondent's business operations (including, but not limited to, Comprehensive General Liability, Environmental Impairment Liability, Pollution Legal Liability, Cleanup Cost Cap or Stop Loss Policies). Include, without limitation, all primary, excess, and umbrella policies which could be applicable to costs of environmental investigation and/or cleanup, and include the years such policies were in effect.
- b. If there are any such policies from question 3(a) above which existed, but for which copies are not available, identify each such policy by providing as much of the following information as possible:
 1. name and address of each insurer and of the insured
 2. type of policy and policy numbers
 3. per occurrence policy limits of each policy
 4. effective dates for each policy
- c. Identify all insurance brokers or agents who placed insurance for the Respondent at any time during the period being investigated, as identified at the beginning of of this request, and identify the time period during which such broker or agent acted in this regard.
- d. Identify all communication and provide all documents that evidence, refer, or related to claims made by or on behalf of the Respondent under any insurance policy in connection with the Site. Include any responses from the insurer with respect to any claims.
- e. Identify any previous settlements with any insurer in connection with the Site, or for any claims for environmental liabilities during the time period under

investigation. Include any policies surrendered or cancelled by the Respondent or insurer.

- f. Identify any and all insurance, accounts paid or accounting files that identify Respondent's insurance policies.
- g. Identify Respondent's policy with respect to document retention.

4. Financial Information

- a. Complete the enclosed Limited Liability Company (LLC) Ability to Pay Claim Initial Data Request, Disclosure Form-Corporate, and IRS Tax Form 8821 (Tax Information Authorization).

5. Compliance with This Request

- a. Describe all sources reviewed or consulted in responding to this request, including, but not limited to:
 - 1. name and current job title of all individuals consulted
 - 2. location where all documents reviewed are currently kept

DECLARATION

I declare under penalty of perjury that the foregoing is complete, true, and correct.

Executed on _____, 2012

Signature

Type or Print Name

Title

I declare under penalty of perjury that I am authorized to respond on behalf of Respondent and that the foregoing is complete, true, and correct.

Executed on _____, 2012

Signature

Type or Print Name

Title

DISCLOSURE FORM - LLC

Please Use One Form for Each Institution

I/We _____, hereby authorize and consent to the disclosure and release of any and all financial information pertaining to _____ held by any governmental agency, consumer credit reporting agency or financial institutional to the U.S. Environmental Protection Agency (EPA) or its representatives. This authorization for release of financial information to EPA further constitutes my consent for purposes of release of federal agency records pursuant to Privacy Act, 15 U.S.C. 552(b); release of consumer credit report information from reporting agencies pursuant to the Fair Credit Reporting Act, 15 U.S.C. 1681b; and release of financial records and information held by financial institutions pursuant to the Right to Financial Privacy Act, 12 U.S.C. 3402. My/Our consent to release of financial institution records pertaining to _____ includes, but is not limited to, release of information from the following financial institutions holding accounts and other financial information in my/our (firm's) name:

Authorized Signature _____
Authorized Signature _____

Title _____
Title _____

Date _____
Date _____

Name of Financial Institution _____

Address _____

Telephone # _____

Contact Name _____

Type of Account	Account Name	Account Number
Checking		
Savings		
Brokerage		
Line of Credit		
Long Term Debt		
Other		

Limited Liability Company (LLC)

Ability to Pay Claim

Initial Data Request

* * * * *

Note: (1) To avoid duplication, if a response has already been provided, please indicate.

(2) Unless otherwise mentioned, for purposes of this request the Review Period for this request is from fiscal year 2008 to present.

Please provide the following:

1. **Explanatory Statement**

Provide a substantive statement with supporting information which explains the specific reason(s) why the LLC is claiming an inability to pay the proposed penalty.

2. **Federal Tax Returns**

True and complete copies of signed federal tax returns for the years 2008, 2009, 2010.

3. **Annual Financial Statements**

True and complete copies of annual financial statements to include but not limited to Income Statement, Balance Sheet, Cash Flow Statement, and Depreciation Schedule. The fiscal years provided should be for the most recent three years.

In the first instance, annual Financial Statements should be those completed by an outside CPA. In order of preference, this would be an audit, a review, or a compilation - and includes all attached notes. If an outside CPA does not prepare these financial statements, then LLC generated annual financial statements should be provided. In the event that final financial statements are not yet ready for a just completed fiscal year, provide a draft copy.

2. **Year To Date Financial Statement**

(a) If more than three months have elapsed from the end of the LLC's most recently completed fiscal year, provide the most current Year-To-Date financial statements.

(b) Indicate if there have been any substantive changes with respect to any notes contained in the most recent annual financial statement.

3. **LLC Management**

(a) The names of senior LLC officers and each officer's total annual remuneration (i.e., salary, bonus, options, perquisites) for each of the years requested for the financial statements.

(b) For the Review Period indicate if any loans have been made between the LLC and an officer or Member. Also, disclose if any loan(s) have been made between the LLC and a relative or personal acquaintance of any LLC officer, Member or employee, and if so, the terms, conditions and current status of each loan.

(c) For the Review Period indicate if any other non-operating disbursements (e.g., grants, gifts, transfers, etc.) of assets have been made between the LLC and any of its officers, Members, employees or any relative or personal acquaintance of any LLC officer, Member or employee, and if so, the date and description of and the underlying reason for each disbursement.

4. Members

Provide the names of Stockholders/Partners/Members (hereinafter called Members) who hold the first eighty percent (80%) of the LLC's voting shares. For each Member named, indicate the type and percentage of shares held and the respective dollar value.

5. Litigation

A statement with relevant details if the LLC currently is, or anticipates being a party to, any litigation which has not been noted in the most recent financial statement and which could impact the LLC's financial situation.

6. Financial Settlements

A statement with relevant details if the LLC currently is, or anticipates receiving or paying, a financial settlement which has not been noted in the most recent financial statements.

7. LLC Control and Affiliations

(a) For the period under review indicate if the LLC controlled or controls, or was or is controlled by or affiliated with any other company or entity, domestic or foreign.

For each company or entity, provide:

- name, address and phone number
- type of affiliation (e.g., subsidiary, parent, etc.)
- names of senior officers and board of directors
- description of any operational ties (e.g., provides administrative services, provides marketing services, etc.), and percentage of ownership and means of control.

(b) For the Review Period indicate whether the LLC had or currently has any business with any other entity where a LLC officer, director or principal had or currently has a financial interest in or control of that other entity.

8. Credit

(a) If the LLC has any lines of credit or other loans which have not been mentioned in the most recent financial statement, indicate the financial institution(s) or lender(s), the specific terms and conditions, and the current financial status of that line of credit or loan.

(b) If the LLC applied for and was denied credit (including a loan) during the Review Period, provide a statement containing details of that credit request and denial (i.e., date applied for, amount, name of financial institution/lender, date denied, etc.). Include a copy of the letter of denial from that financial institution/lender.

9. Insurance

Provide true and complete copies of each policy that provides any insurance coverage for the LLC regarding this specific environmental issue.

10. Market Conditions

If market conditions are a negative factor affecting the LLC's current financial health, provide a substantive statement with supporting information.

11. Other Assets

If the LLC has a financial interest in, control of, or is the beneficiary of any asset (real estate, major equipment, aircraft, watercraft, etc.) in the U.S. or in another country that has not been identified in the LLC's federal tax returns or in other financial information provided to EPA, identify each asset by type of asset, estimated value, and specific location (e.g., address, state or country).

12. Investigations

Identify and describe any investigations currently underway of the LLC and/or LLC officers and/or Members that may have an impact on the LLC's operations or financial health.

13. Forward Looking Statements

Provide "Forward looking statements" made or issued publicly by the LLC or someone acting on behalf of the LLC during the past year.

14. Additional Information

The EPA encourages the LLC to provide any additional substantive information which provides insight into its financial condition.

Please note that the EPA may request additional information as part of its review of this case information.

Form **8821**

(Rev. January 2000)

Department of the Treasury
Internal Revenue Service**Tax Information Authorization**

▶ IF THIS AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.

OMB No. 1545-1165

For IRS Use Only

Received by:

Name

Telephone ()

Function

Date / /

1 Taxpayer information.

Taxpayer name(s) and address (please type or print)

Social security number(s)

Employer identification number

Daytime telephone number

Plan number (if applicable)

2 Appointee.

Name and address (please type or print)

~~Elliot Rosenberg~~ / Lloyd Oatis
U.S. EPA Region 10
1200 Sixth Ave. - M/S OEA-095
Seattle, WA 98101

CAF No.

Telephone No. (206) 553-1546

Fax No. (206) 553-0119

Check if new: Address ☐Telephone No. ☐**3 Tax matters.** The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters (see instr.)
Income, Employment Tax	1120S, 940,941	2009, 2010, 2011	All schedules & attachments
INFORMATIONAL	TD90-22.1,1096,1098	2009, 2010, 2011	
INFORMATIONAL	1099,,8300, 4790, 4789	2009, 2010, 2011	

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. (See the instructions on page 2.) ▶ ☐
If you checked this box, skip lines 5 and 6.**5 Disclosure of tax information** (you must check the box on line 5a or b unless the box on line 4 is checked):a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ▶ ☐b If you do not want any copies of notices or communications sent to your appointee, check this box ▶ ☐**6 Retention/revocation of tax information authorizations.** This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed above on line 3 unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you MUST attach a copy of any authorizations you want to remain in effect AND check this box ▶ ☐
To revoke this tax information authorization, see the instructions on page 2.**7 Signature of taxpayer(s).** If a tax matter applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

Signature

Date

Signature

Date

Print Name

Title (if applicable)

Print Name

Title (if applicable)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of form. Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on this form. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on the form.

Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

Taxpayer identification numbers (TINs). TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

Partnership items. Sections 6221-6231 authorize a Tax Matters Partner to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of these sections.

When to file. Form 8821 must be received by the IRS within 60 days of the date it was signed and dated by the taxpayer.

Where to file. Generally, mail or fax Form 8821 directly to the Centralized Authorization File (CAF) Unit at the service center where the related return was, or will be, filed. To find the service center address, see the related tax return instructions. To get the fax number, call 1-800-829-1040.

If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.

Specific Instructions

Line 1—Taxpayer information

Individuals. Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a joint return is used, also enter your spouse's name and TIN. Also enter your EIN if applicable.

Corporations, partnerships, or associations. Enter the name, EIN, and business address.

Employee plan. Enter the plan name, EIN of the plan sponsor, three-digit plan number, and business address of the plan sponsor.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's TIN.

Line 2—Appointee. Enter your appointee's full name. Use the identical full name on all submissions and correspondence. If you wish to name more than one appointee, indicate so on this line and attach a list to the form.

Note: Only the first three appointees you list will be input on the CAF.

Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee.

The CAF number is a number that the IRS assigns to appointees. The appointee's CAF number must be used on all future Forms 8821 or 2848. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

Line 3—Tax matters. Enter the type of tax, the tax form number, the years or periods, and the specific tax matter. Enter "Not applicable," in any of the columns that do not apply.

In column (c), write the years using the YYYY format, for example, "2000." Do not use general references such as "all years," or "all periods." If you do, your application will be returned.

You may list any prior years or periods, but for future periods, you are limited to the 3 future periods that end no later than 3 years after the date Form 8821 is received by the IRS. For employment tax or excise tax returns, enter the applicable quarters of the tax year. For estate tax returns, enter the date of the decedent's death instead of the year or period.

In column (d), enter any specific information you want the IRS to provide. Examples of column (d) information are: transcript of an account, a balance due amount, a specific tax schedule, or a tax liability.

For requests regarding a foreign certification shown on Form 6166, Certification of Filing A Tax Return, enter "Form 6166" in column (d) and check the box on line 4.

Line 4—Specific use not recorded on CAF. Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons: (1) requests to disclose information to loan companies or educational institutions, (2) requests to disclose information to Federal or state agency investigators for background checks, (3) civil penalty issues, (4) trust fund recovery penalty,

(5) application for EIN, or (6) claims filed on Form 843, Claim for Refund and Request for Abatement. If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific use tax information authorization does not automatically revoke any prior tax information authorizations.

Line 6—Retention/revocation of tax information authorizations. Check the box on this line and attach a copy of the tax information authorization you do not want to revoke.

To revoke an existing authorization, send a copy of the previously executed Form 8821 to the IRS office where it was filed. Write "REVOKE" across the top of the form and sign your name again under the existing signature (line 7). If you do not have a copy of the prior Form 8821, send a letter to the IRS office where you filed it. The letter must indicate that the authority of the tax information authorization is revoked and must be signed by the taxpayer. Include the name and address of each appointee whose authority is revoked.

Note: Filing Form 8821 does not revoke any Form 2848 that is in effect.

Line 7—Signature of taxpayer(s)

Individuals. You must sign and date the authorization. Either husband or wife must sign if Form 8821 applies to a joint return.

Corporations. Generally, Form 8821 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and (4) any other person authorized to access information under section 6103(e).

Partnerships. Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See **Partnership** items above.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 is provided by the IRS for your convenience and its use is voluntary. If you designate an appointee to inspect and/or receive confidential tax information, you are required by section 6103(c) to provide the information requested on the form. Under section 6109, you must disclose your social security number (SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN). If you do not provide all the information requested on this form, we may not be able to honor the authorization.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also give this information to other countries pursuant to tax treaties.

You are not required to provide the information requested on a form unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Disclosure of the information on this form may be made as provided in section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 7 min.; Learning about the law or the form, 12 min.; Preparing the form, 24 min.; Copying, assembling, and sending the form to the IRS, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send Form 8821 to this address. Instead, see **Where to file** on this page.



Region 10 Routing and Concurrence

Author:	Sharon L. Lick, SEE Cost Recovery Specialist, ORC	Date:	08/14/2012
Addressee:			
Subject:	Two 104(e) Letters for All American Metal Finishing		
File Location/Name:			

PROGRAM ADMIN REVIEW:

Name:						
Initials/Date:						

PROGRAM OFFICE CONCURRENCE:

Name:	On-Scene Coordinator, Diane Dettling	Staff Attorney, Jennifer MacDonald	ORC Unit Manager, Cyndy Mackey	ECL Unit Manager, Wally Moon	EMP Program Manager, Chris Field	
Initials/Date:	DD 8/14/12	JM 8/14/12	DM 8/14/12	WM 8/16/12	CF	

RA OFFICE CONCURRENCE/SIGNATURE:

Name:						
Initials/Date:						

cc(s) (include name, title, organization, mailing address, and email if PDF is required—attach a list if necessary)

bcc(s) (include name, title, organization, mailing address, and email if PDF is required—attach a list if necessary)

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Mailing Deadline:		Certified Mail:	
FAX to:		FAX #:	

ADDITIONAL INFO/INSTRUCTIONS:

*****Please return to ORC Cost Recovery Specialist Sharon Lick for copying and sending to PRPs*****

Timing instructions.					
Program		Chrono.		Other	